

| | | Costs | actual | Projection | |
|--|-------------------------------|----------|------------------|----------------|----------------|
| | | | 12/31/2008 | 12/31/2009 | 2010 |
| Fringe Benefits Pool (INTERMEDIATE) | | | | | |
| 5010 | Benefit Wages | | 79,961 | 84,395 | 47,095 |
| 5012 | Bonus Wages | | 16,046 | 60,000 | - |
| 5015 | Fringe Wage Burden | | - | 52 | - |
| 5100 | Medical Insurance | | 54,939 | 46,378 | 50,765 |
| 5120 | Dental/Optical | | - | (351) | - |
| 5130 | Emp. Life Insurance | | 225 | 2,461 | 8,381 |
| 5210 | 401k Contribution | | 2,480 | - | - |
| 5212 | Pension Maintenance | | 43,556 | 3,182 | 500 |
| 5215 | Benefit Plan Fees | | 345 | 1,626 | - |
| 5312 | Payroll Tax Expense | | 1,368 | 138 | 8,921 |
| 5410 | Workmen's Comp. Ins. | | 272 | (8,474) | - |
| Total Fringe Benefits Costs | | | 199,193 | 189,407 | 115,662 |
| Fringe Benefits Base | | | | | |
| 4010 | Direct Labor | | 502,616 | 316,598 | 311,081 |
| 6010 | Indirect Labor | | 488,911 | 338,350 | 301,238 |
| 8010 | B&P Labor | | 141,356 | 136,797 | 117,950 |
| Total Fringe Benefits Base | | | 1,132,883 | 791,745 | 730,269 |
| Fringe Benefits Rate | | | 17.58% | 23.92% | 15.84% |
| Application of Fringe Benefits | | | | | |
| 4010 | Direct Labor | | 88,374 | 75,739 | 49,270 |
| 6010 | Indirect Labor | | 85,964 | 80,942 | 47,711 |
| 8010 | B&P Labor | | 24,854 | 32,726 | 18,681 |
| Total Fringe Benefits Applied | | | 199,193 | 189,407 | 115,662 |
| Service Center Costs (INTERMEDIATE) | | | | | |
| 7510 | Service Center Income | | (22,221) | (23,005) | (2,679) |
| 7512 | R&M Equipment & Tools | | 11,635 | 8,997 | 15,644 |
| 7514 | Equipment/Tools Purchase | | 5,277 | 166 | 8,046 |
| 7515 | Photo & Filming Equipment | | - | 138 | - |
| 7516 | Vehicle Maintenance/Fuel/ | | 756 | 22,808 | 26,117 |
| 7520 | Truck Insurance | | 32,544 | 53,226 | 46,949 |
| 7522 | Safety Supplies | | 40,578 | - | - |
| 7523 | Job - Misc Supplies | | (141) | 1,352 | 329 |
| 7525 | Other Service Center Expenses | | 1,971 | 2,717 | 3,219 |
| 7780 | Depreciation Trucks & Equip. | | 82,801 | 40,169 | 33,025 |
| Total Service Center Costs | | | 153,200 | 106,568 | 130,650 |
| Service Center Usage | | | | | |
| 4010 | Direct Labor | Overhead | 502,616 | 316,598 | 311,081 |
| 6010 | Indirect Labor | Overhead | 122,228 | 84,588 | 75,309 |
| 8010 | B&P Labor | Overhead | 141,356 | 136,797 | 117,950 |
| 6010 | Indirect Labor | G&A | 366,683 | 253,763 | 225,928 |
| Service Center Allocation | | | | | |
| | Overhead | | 103,613 | 72,412 | 90,230 |
| | G&A | | 49,587 | 34,156 | 40,420 |
| Total Service Center Allocation | | | 153,200 | 106,568 | 130,650 |

INDIRECT RATE BUDGET

| | | <u>Costs</u> | <u>actual</u> | <u>Projection</u> | |
|--------------------------------|---------------------------------|--------------|-------------------|-------------------|----------------|
| | | | <u>12/31/2008</u> | <u>12/31/2009</u> | <u>2010</u> |
| Overhead Pool (FINAL) | | | | | |
| 6010 | Indirect Labor | 25.00% | 122,228 | 84,588 | 75,309 |
| 6015 | Indirect Labor Burden | 25.00% | 17,016 | 12,368 | 12,527 |
| | Applied Fringe Benefits | 25.00% | 21,491 | 20,236 | 11,928 |
| 6020 | Contract Labor | 25.00% | 230 | - | 282 |
| 6310 | Office Rent | 25.00% | 20,741 | 19,578 | 15,000 |
| 6312 | Telephone | 25.00% | 5,903 | 3,573 | 3,128 |
| 6314 | Utilities | 25.00% | 1,853 | 1,699 | 2,777 |
| 6316 | Office Supplies | 25.00% | 2,309 | 1,935 | 3,454 |
| 6318 | Printing & Stationary | 25.00% | - | 55 | 209 |
| 6320 | Courier/Express | 25.00% | 572 | 333 | 251 |
| 6322 | Postage | 25.00% | 360 | 259 | 293 |
| 6324 | Advertising (help) | 25.00% | - | - | - |
| 6325 | Office Ep. Lease | 25.00% | 1,934 | 1,529 | - |
| 6326 | Office Operating Expense | 25.00% | 3,393 | 2,144 | 1,177 |
| 6327 | Computer Maintenance | 25.00% | 7,630 | 4,050 | 7,148 |
| 6328 | Bank Fees | 0.00% | - | - | - |
| 6330 | Education & Training | 25.00% | 391 | - | 238 |
| 6332 | Insurance Other | 0.00% | - | - | - |
| 6335 | Insurance - Excess limits | 100.00% | - | 206,943 | 183,900 |
| 6336 | Insurance - General | 0.00% | 312,207 | - | - |
| 6338 | Insurance - Property | 0.00% | - | - | - |
| 6340 | Licenses & Permits | 0.00% | - | - | - |
| 6341 | Employee Physicals/testing | 25.00% | - | 55 | 612 |
| 6342 | Key man Life Insurance | 0.00% | 169 | - | - |
| 6344 | Taxes Other | 0.00% | - | - | - |
| 6345 | S & H & Sales Tax | 0.00% | - | - | - |
| 6346 | Dues & Subscriptions | 25.00% | 3,391 | 2,281 | 2,153 |
| 6348 | Convention Fees | 0.00% | - | - | - |
| 6350 | Property Maintenance | 25.00% | 11,878 | 6,457 | 9,375 |
| 6410 | R&M Office Equipment | 25.00% | 1,408 | 1,857 | 2,897 |
| 6412 | Employee Uniform | 25.00% | 748 | 556 | 262 |
| 6414 | Storage Facility Rent | 0.00% | - | - | - |
| 6415 | Inventory Clearing | 0.00% | - | - | - |
| 6610 | Travel & Lodging | 25.00% | 6,838 | 480 | 1,366 |
| 6620 | Subsistence | 25.00% | 170 | 12 | 110 |
| 6710 | Legal Fees | 0.00% | - | - | - |
| 6712 | Accountants Fees | 0.00% | - | - | - |
| 6715 | Professional/Consulting Fees | 0.00% | - | - | - |
| 6720 | Direct Costs - Law Suits | 75.00% | - | 3,320 | 10,618 |
| 6780 | Depreciation/Amortization | 25.00% | 10,347 | 3,138 | 2,567 |
| | Fringe Benefits on Direct Labor | 100.00% | 88,374 | 75,739 | 49,270 |
| | Fringe Benefits on B&P Labor | 100.00% | 24,854 | 32,726 | 18,681 |
| | Service Center Allocation | 100.00% | 103,613 | 72,412 | 90,230 |
| *** | | | | | |
| Total Overhead Costs | | | 770,048 | 558,318 | 505,761 |
| Overhead Base | | | | | |
| 4010 | Direct Labor | | 502,616 | 316,598 | 311,081 |
| 8010 | B&P Labor | | 141,356 | 136,797 | 117,950 |
| Total Overhead Base | | | 643,972 | 453,395 | 429,031 |
| Overhead Rate | | | 119.58% | 123.14% | 117.88% |
| Application of Overhead | | | | | |
| 4010 | Direct Labor | | 601,017 | 389,864 | 366,716 |
| 8010 | B&P Labor | | 169,031 | 168,454 | 139,044 |

INDIRECT RATE BUDGET

| | <u>Costs</u> | <u>actual</u> | <u>Projection</u> | |
|------------------------|--------------|-------------------|-------------------|----------------|
| | | <u>12/31/2008</u> | <u>12/31/2009</u> | <u>2010</u> |
| Total Overhead Applied | | <u>770,048</u> | <u>558,318</u> | <u>505,761</u> |

INDIRECT RATE BUDGET

| | | Costs | actual | Projection | |
|---------------------------------------|--|---------|------------|------------|-----------|
| | | | 12/31/2008 | 12/31/2009 | 2010 |
| General & Administrative Pool (FINAL) | | | | | |
| 6010 | Indirect Labor | 75.00% | 366,683 | 253,763 | 225,928 |
| 6015 | Indirect Labor Burden | 75.00% | 51,048 | 37,103 | 37,581 |
| | Applied Fringe Benefits | 75.00% | 64,473 | 60,707 | 35,783 |
| 6020 | Contract Labor | 75.00% | 690 | - | 846 |
| 6310 | Office Rent | 75.00% | 62,223 | 58,734 | 45,000 |
| 6312 | Telephone | 75.00% | 17,709 | 10,718 | 9,383 |
| 6314 | Utilities | 75.00% | 5,559 | 5,097 | 8,331 |
| 6316 | Office Supplies | 75.00% | 6,926 | 5,805 | 10,362 |
| 6318 | Printing & Stationary | 75.00% | - | 164 | 627 |
| 6320 | Courier/Express | 75.00% | 1,716 | 999 | 753 |
| ** | adjusted the cost of Lib. St. law suit again | 75.00% | 1,080 | 776 | 880 |
| *** | Officer Bonus PR for tax pmts | 75.00% | - | - | - |
| 6325 | Office Ep. Lease | 75.00% | 5,801 | 4,587 | - |
| 6326 | Office Operating Expense | 75.00% | 10,179 | 6,431 | 3,532 |
| 6327 | Computer Maintenance | 75.00% | 22,889 | 12,149 | 21,444 |
| 6328 | Bank Fees | 100.00% | 510 | 1,211 | 2,338 |
| 6330 | Education & Training | 75.00% | 1,172 | - | 713 |
| 6332 | Insurance Other | 100.00% | 250 | 90 | 37,575 |
| 6335 | Insurance - Excess limits | 0.00% | - | - | - |
| 6336 | Insurance - General | 100.00% | 271,848 | 128,202 | 91,667 |
| 6338 | Insurance - Property | 100.00% | 5,484 | 8,286 | - |
| 6340 | Licenses & Permits | 100.00% | 9,204 | 12,823 | 18,761 |
| 6341 | Employee Physicals/testing | 75.00% | 506 | 165 | 1,835 |
| 6342 | Key man Life Insurance | 100.00% | 5,940 | 43,488 | - |
| 6344 | Taxes Other | 100.00% | 255 | 5,679 | - |
| 6345 | S & H & Sales Tax | 100.00% | - | - | - |
| 6346 | Dues & Subscriptions | 75.00% | 10,173 | 6,843 | 6,458 |
| 6348 | Convention Fees | 100.00% | - | - | - |
| 6350 | Property Maintenance | 75.00% | 35,633 | 19,372 | 28,125 |
| 6410 | R&M Office Equipment | 75.00% | 4,224 | 5,570 | 8,690 |
| 6412 | Employee Uniform | 75.00% | 2,244 | 1,668 | 787 |
| 6414 | Storage Facility Rent | 100.00% | 3,000 | 3,000 | 2,500 |
| 6415 | Inventory Clearing | 100.00% | (167) | - | - |
| 6610 | Travel & Lodging | 75.00% | 20,515 | 1,439 | 4,097 |
| 6620 | Subsistence | 75.00% | 510 | 35 | 330 |
| 6710 | Legal Fees | 100.00% | 39,701 | 21,301 | 26,861 |
| 6712 | Accountants Fees | 100.00% | 46,175 | 23,200 | 5,000 |
| 6715 | Professional/Consulting Fees | 100.00% | 4,572 | - | - |
| 6720 | Direct Costs - Law Suits | 25.00% | - | 1,107 | 3,539 |
| 6780 | Depreciation/Amortization | 75.00% | 31,041 | 9,413 | 7,702 |
| | Service Center Allocation | N/A | 49,587 | 34,156 | 40,420 |
| 6782 | Foreign Exchange diff | 100.00% | - | - | - |
| 8010 | B&P Labor | 100.00% | 141,356 | 136,797 | 117,950 |
| 8015 | B&P Labor Burden | 100.00% | 15,790 | 15,911 | 13,917 |
| | Applied Overhead | 100.00% | 169,031 | 168,454 | 139,044 |
| 8020 | B&P Other Contract Labor | 100.00% | - | - | - |
| 8610 | B&P Travel & Lodging | 100.00% | 24,985 | 19,589 | 25,146 |
| 8620 | B&P Subsistence - Meals | 100.00% | 1,823 | 949 | 2,578 |
| 8710 | B&P Professional & Consulting | 100.00% | 1,645 | 2,500 | - |
| 8800 | B&P Other Expenses | 100.00% | 831 | 1,015 | 240 |
| 9580 | State Income Taxes Paid | N/A | 19,088 | 3,256 | 39,998 |
| | MD Inc Tax - Sholders Estimate | | 280,000 | 48,000 | |
| Total General & Administrative Costs | | | 1,813,905 | 1,180,550 | 1,026,722 |

INDIRECT RATE BUDGET

| | | <u>Costs</u> | <u>actual</u> | | <u>Projection</u> |
|--|------------------------------|--------------|-------------------|-------------------|-------------------|
| | | | <u>12/31/2008</u> | <u>12/31/2009</u> | <u>2010</u> |
| General & Administrative Base | | | | | |
| 4010 | Direct Labor | | 502,616 | 316,598 | 311,081 |
| 4015 | Labor Burden | | 56,234 | 36,353 | 40,833 |
| 4020 | Hired Contract Labor | | 360,457 | 388,457 | 397,303 |
| 4110 | Subcontracts | | 1,066,528 | 898,791 | 1,524,861 |
| 4120 | Dump Fee/Roll Off | | 277 | 32,676 | 14,909 |
| 4210 | Explosives | | 181,529 | 86,076 | 66,508 |
| 4220 | Materials/Supplies | | 65,223 | 136,967 | 177,686 |
| 4230 | Trucking | | - | - | 4,259 |
| 4310 | Equipment Rental | | 29,576 | 75,810 | 171,290 |
| 4320 | Internal Eq. Rental | | 19,135 | 15,139 | - |
| 4610 | Travel & Lodging | | 245,925 | 109,481 | 164,455 |
| 4620 | Subsistence | | 50,748 | 30,876 | 31,666 |
| 4710 | Professional Fees/Consulting | | 22,579 | 38,769 | 37,302 |
| 4800 | Other Direct Costs | | 195,452 | (36,155) | 103,026 |
| 6337 | Insurance - Job Allocation | | - | - | - |
| | Overhead on Direct Labor | | 601,017 | 389,864 | 366,716 |
| Total General & Administrative Base | | | <u>3,397,295</u> | <u>2,519,702</u> | <u>3,411,893</u> |
| General & Administrative Rate | | | 53.39% | 46.85% | 30.09% |
| Application of General & Administrative | | | | | |
| 4010 | Direct Labor | | 268,360 | 148,335 | 93,612 |
| 4015 | Labor Burden | | 30,025 | 17,032 | 12,288 |
| 4020 | Hired Contract Labor | | 192,458 | 182,003 | 119,558 |
| 4110 | Subcontracts | | 569,447 | 421,109 | 458,869 |
| 4120 | Dump Fee/Roll Off | | 148 | 15,310 | 4,487 |
| 4210 | Explosives | | 96,923 | 40,329 | 20,014 |
| 4220 | Materials/Supplies | | 34,824 | 64,173 | 53,470 |
| 4230 | Trucking | | - | - | 1,281 |
| 4310 | Equipment Rental | | 15,791 | 35,519 | 51,545 |
| 4320 | Internal Eq. Rental | | 10,217 | 7,093 | - |
| 4610 | Travel & Lodging | | 131,306 | 51,295 | 49,489 |
| 4620 | Subsistence | | 27,096 | 14,466 | 9,529 |
| 4710 | Professional Fees/Consulting | | 12,055 | 18,164 | 11,225 |
| 4800 | Other Direct Costs | | 104,357 | (16,940) | 31,003 |
| 6337 | Insurance - Job Allocation | | - | - | - |
| | Overhead on Direct Labor | | 320,899 | 182,662 | 110,354 |
| Total General & Administrative Applied | | | <u>1,813,904</u> | <u>1,180,551</u> | <u>1,026,724</u> |